



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0945 Harlowton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,293,992.92	1,293,992.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,814.69	49,814.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	667.10	667.10	0.00	0.00	0.00	0.00
222X Educational Media Services	76,423.50	76,423.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,100.67	119,100.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,367.43	156,367.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,517.72	11,972.42	27,545.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,515.64	183,515.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,025.87	60,025.87	0.00	0.00	0.00	0.00
31XX Food Services	28,633.80	28,633.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,595.59	4,595.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,034.28	34,034.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	64,544.99	0.00	0.00	64,544.99	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,187.66	0.00	0.00	6,187.66	0.00	0.00
Totals	2,117,421.86	2,019,143.91	27,545.30	70,732.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,117,421.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0946 Harlowton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	747,209.88	719,217.88	0.00	27,992.00	0.00	0.00
21XX Support Services - Students	17,050.95	17,050.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,111.85	14,111.85	0.00	0.00	0.00	0.00
222X Educational Media Services	40,389.90	40,389.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,827.92	103,827.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,367.07	72,367.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,290.06	11,972.41	22,317.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	221,709.56	209,344.56	0.00	12,365.00	0.00	0.00
27XX Student Transportation Services	49,984.39	49,984.39	0.00	0.00	0.00	0.00
31XX Food Services	116,655.67	116,655.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,718.69	40,718.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	86,130.13	86,130.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	76,082.02	0.00	0.00	76,082.02	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,297.40	0.00	0.00	2,297.40	0.00	0.00
Totals	1,622,825.49	1,481,771.42	22,317.65	118,736.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,622,825.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0945 Harlowton Elem	Indirect/Direct 27,545.30 / 2,019,143.91	1.36%		
	LE 0946 Harlowton H S	Indirect/Direct 22,317.65 / 1,481,771.42	1.51%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0945 Harlowton Elem	0.0105	0.0113	0.0111	0.0110	1.36%
	0946 Harlowton H S	0.0105	0.0113	0.0111	0.0110	1.51%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0945 Harlowton Elem	0.0000	0.0000	0.0000	0.0000	
	0946 Harlowton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0945 Harlowton Elem	0.0105	0.0113	0.0111	0.0110	
	0946 Harlowton H S	0.0105	0.0113	0.0111	0.0110	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0945 Harlowton Elem	1.09%	
	0946 Harlowton H S	1.12%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0990 Harlowton Public Schools	1.11%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0948 Judith Gap Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	310,632.21	310,632.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	56.22	56.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,636.48	1,636.48	0.00	0.00	0.00	0.00
222X Educational Media Services	54.23	54.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,906.03	61,906.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,572.06	488.62	44,083.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,464.62	32,464.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	86,773.94	52,017.44	0.00	34,756.50	0.00	0.00
31XX Food Services	11,559.06	11,559.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,091.14	1,091.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,080.31	2,080.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,711.87	0.00	0.00	9,711.87	0.00	0.00
Totals	562,538.17	473,986.36	44,083.44	44,468.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	562,538.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0949 Judith Gap H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	176,913.34	176,913.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	91.14	91.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,170.39	4,170.39	0.00	0.00	0.00	0.00
222X Educational Media Services	152.84	152.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,983.08	48,983.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,949.77	488.62	50,461.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,343.07	61,343.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,088.24	6,894.74	0.00	5,193.50	0.00	0.00
31XX Food Services	11,559.14	11,559.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,867.67	4,867.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,910.86	8,910.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,291.10	0.00	0.00	61,291.10	0.00	0.00
Totals	441,320.64	324,374.89	50,461.15	66,484.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	441,320.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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LE 0948 Judith Gap Elem		Indirect/Direct	44,083.44 / 473,986.36	9.30%		
LE 0949 Judith Gap H S		Indirect/Direct	50,461.15 / 324,374.89	15.56%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0948 Judith Gap Elem	0.0822	0.0809	0.0793	0.0829	9.30%
	0949 Judith Gap H S	0.0822	0.0809	0.0793	0.0829	15.56%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0948 Judith Gap Elem	0.0000	0.0000	0.0000	0.0000	
	0949 Judith Gap H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0948 Judith Gap Elem	0.0822	0.0809	0.0793	0.0829	
	0949 Judith Gap H S	0.0822	0.0809	0.0793	0.0829	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0948 Judith Gap Elem	7.95%	
	0949 Judith Gap H S	9.14%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0992 Judith Gap Public Schools	8.55%	

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